RESOLUTION # 50 - 2024

Resolution Assigning Funds as of December 31, 2023 and Amending the 2024 Budget for These Assignments

Resolution offered by the Finance, Personnel, and Insurance Committee

Resolved by the Board of Supervisors of Sauk County, Wisconsin:

**BACKGROUND:** Certain accounts are required by Wisconsin State Statute or Administrative Code, grant rules, or by action of the Sauk County Board or its committees, to be expended for specific purposes and any excess funds cannot lapse to fund balance at year-end for general County use. Similarly, these types of accounts which may be in a deficit position at year-end because of the timing of the receipt of grant reimbursements, are not to receive transfers from the General Fund pending completion of the grant or activity. The attached list of purposes and amounts as of December 31, 2023 shall be assigned from General Fund balance and within other fund balances for future use and/or reimbursement.

**THEREFORE, BE IT RESOLVED,** by the Sauk County Board of Supervisors met in regular session that the described accounts, totaling $11,141,164 be and hereby are assigned as of December 31, 2023 for the described activities in accordance with Wis. Stats. § 65.90(5); and,

**BE IT FURTHER RESOLVED,** that this be amended by annual audit adjustments, the addition of grants or other non-lapsing programs, the deletion of completed grants and programs, State Statutes, or by actions of the County Board; and,

**BE IT FURTHER RESOLVED,** that the affected departments’ 2024 budgets be amended to include the amended appropriations approved herein.

Approved for presentation to the County Board by the Finance Committee, this 18th day of June 2024

Consent Agenda Item: [ ] YES [ x ] NO

Fiscal Impact: [ ] None [ x ] Budgeted Expenditure [ ] Not Budgeted

Vote Required: Majority = \_\_\_\_\_ 2/3 Majority = \_\_x\_\_ 3/4 Majority = \_\_\_\_\_\_\_\_

The County Board has the legal authority to adopt: Yes \_x \_ No \_\_\_\_\_ as reviewed by the Corporation Counsel, \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_, Date: \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_.

Offered and passage moved by the Finance, Personnel and Insurance Committee:

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ □ Aye □ Nay □ Abstain □ Absent

Lynn Ebrel

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ □ Aye □ Nay □ Abstain □ Absent

Gaile Burchill

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ □ Aye □ Nay □ Abstain □ Absent

Shelia Carver

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ □ Aye □ Nay □ Abstain □ Absent

Aaron Evert

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ □ Aye □ Nay □ Abstain □ Absent

Brandon Lohr

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ □ Aye □ Nay □ Abstain □ Absent

Andrea Lombard

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ □ Aye □ Nay □ Abstain □ Absent

Timothy McCumber

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ □ Aye □ Nay □ Abstain □ Absent

Jake Roxen

\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ □ Aye □ Nay □ Abstain □ Absent

Terry Spencer

Fiscal Note: The remaining General Fund Balance as of December 31, 2023, after the $9,346,896 assignment is well above the amount required by Sauk County’s working capital policy. Of the $11,141,164 assigned, $2,883,391 was already included in the 2024 budget at its original adoption.

Information Systems Note: Many of the above-described projects impact the MIS budget and staff. These projects, however, are continuations of projects already started or planned for 2024

or prior years.

